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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	Chapter 11
	:	Case No.: 05-44481(RDD)
DPH HOLDINGS CORP., <i>et al.</i> ,	:	(Jointly Administered)
	:	
Reorganized Debtors	:	
-----X		
DELPHI CORPORATITON, et al.	:	
	:	
Plaintiffs,	:	Adv. Pro. No. 07-02147-(RDD)
	:	
vs.	:	
	:	
ACORD INC.	:	
	:	
Defendant.	:	
-----X		

**AFFIDAVIT OF DONALD TINSLEY IN SUPPORT OF ACORD HOLDINGS,
LLC'S BRIEF IN OPPOSITION TO REORGANIZED DEBTORS' MOTION FOR
LEAVE TO FILE AMENDED COMPLAINT**

STATE OF MICHIGAN)
) ss
COUNTY OF OAKLAND)

I, DONALD TINSLEY, being duly sworn, depose and say:

1. This Affidavit is made on personal knowledge and, if called as a witness, I am competent to testify to the matters stated herein.

2. I am the President and Chief Executive Officer of Acord Holdings, LLC (“Acord Holdings”) and have been since September 25, 2007. I have been employed with Acord Holdings since August 30, 2007. I am authorized to make this affidavit on behalf of Acord Holdings.

3. I am familiar with the books and records of Acord Holdings.

4. I make this Affidavit in support of Acord Holdings, LLC’s Brief in Opposition to Reorganized Debtors’ Motion for Leave to File Amended Complaint which was filed with the Court on November 24, 2010.

5. Acord Holdings is a Delaware Limited Liability Company with its registered office located at 2655 Product Drive, Rochester Hills, Michigan, 48309.

6. Acord Holdings is the successor-in-interest to certain assets previously held by Acord Inc. prior to its dissolution.

7. To the best of my knowledge, information and belief, until February 2010, Acord Holdings had no notice that Delphi Corporation and its affiliates or successors (collectively, the “Reorganized Debtors”) had sued Acord Inc. to recover over \$700,000 in alleged preferential transfers. Further, to the best of my knowledge, information and belief, Acord Holdings had no notice in 2007, 2008 or 2009 that the Reorganized Debtors were seeking to obtain authority to file and keep complaints under seal and to extend the time for service of complaints long past the running of the statute of limitations.

8. I have now been informed that Reorganized Debtors have sought leave to file an amended complaint asserting claims against Acord Holdings.

9. To the best of my knowledge, information and belief, Acord Holdings took no special steps to organize and preserve its records with respect to the Reorganized

Debtors, hold exit interviews with employees who were knowledgeable about the business relationship with the Reorganized Debtors or make arrangements to keep in touch with former employees in case Acord Holdings would need them to provide litigation information or serve as witnesses.

10. To the best of my knowledge, information and belief, Acord Holdings did not set aside funds as a contingency to cover the costs of litigation of this matter or to cover any amounts that might be required to be paid should a judgment ultimately be entered against Acord Holdings.

11. To the best of my knowledge, information and belief, if Acord Holdings had known that Reorganized Debtors intended to pursue a claim against it for over \$700,000, it could have and would have taken special steps to organize and preserve its records with respect to the Reorganized Debtors, hold exit interviews with the employees who were knowledgeable about the business relationship with the Reorganized Debtors, make arrangements to keep in touch with those employees in case Acord Holdings would need them to provide litigation information or serve as witnesses.

12. Acord Holdings has been prejudiced in its ability to defend any adversary proceeding brought against it by Reorganized Debtors' delay in seeking to pursue any alleged claim against Acord Holdings.


DONALD TINSLEY

Subscribed and sworn to before me
This 29 day of November 29, 2010


Notary Public

My Commission expires: 1-5-17

